SOUTHERN DISTRICT OF NEW YORKX	
In re	Chapter 11
DELPHI CORPORATION, et al.	Case No. 05-44481 (RDD)
Debtors.	(Jointly Administered)
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RESPONSE TO OBJECTION TO CLAIM

Edwin B. Stimpson Co., Inc., by their attorneys, O'Reilly Marsh & Corteselli, P.C. hereby responds to Objection to Claim as follows:

- 1. Claimant is Edwin B. Stimpson Co., Inc. and the basis of claim is goods ordered, delivered and received.
- 2. Copies of Outstanding Invoices are annexed to Proof of Claim filed July 31, 2006 as follows:

Date	<u>No.</u>	Amount
9/12/05	379823	\$1,201.20
9/23/05	380546	\$1,201.20
10/3/05	381039	<u>\$1,201.20</u>
TOTAL		\$3,603.30

Respectfully submitted,
O'REILLY MARSH & CORTESELLI, P.C.

By: S/

ARTHUR T. WALSH (AW-2567) 1000 Franklin Avenue, Third Floor Garden City, New York 11530 (516) 741-1818